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IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF OKLAHOMA



JAN 26 1998

DOROTHY A. EVANS CLEDK

Commercial Metal Fabricators, Inc.)	Case No. 96-02824-C (Chapter 11)	U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF OKLAHOMA
Debtor,)		
and)))		
Commercial Metal Fabricators, Inc.)		
Plaintiff,)	Adv. Case No. 97-0163-R	
vs.)		
The F&M Bank and Trust Company,)		
Department of Treasury Internal)		
Revenue Service, and Oklahoma)		
Employment Security Commission,)		
)		
Defendants.)		

STIPULATION FOR JUDGMENT

On this <u>26</u> day of <u>January</u>, 1998, it is hereby stipulated and agreed that judgment may be entered as follows:

The total remaining proceeds from the collection of the outstanding accounts is \$20,981.29. The Debtor-in-Possession holds \$15,220.29 and \$5,761.00 is on deposit at F&M Bank and Trust Company in an account established by an Order of this Court in the name of Commercial Metal, Account No. 03-10-53-0.

The Defendant Oklahorna Employment Security Commission shall receive the amount of \$2,000.00 of such funds.

The U.S. Trustee shall receive \$500.00.

Doerner, Saunders, Daniel & Anderson, Attorneys for Debtor-in-Possession, shall receive \$364.50 for costs and attorney's fees.

The remaining funds in the approximate amount of \$18.116.79 will be split evenly (50/50) between the Defendant F&M Bank and Trust Company and the Defendant, Internal Revenue Service

 Each party will bear its own costs, including its attorney's fees except for the payment of fees set out herein to Doerner Saunders.

The Clerk of this Court is authorized and directed to disburse the funds in accordance with this stipulation and as follows:

(1)	Oklahoma Employment Security Commission:	\$ 2,000.00
(2)	U.S. Trustee:	\$ 500.00
(3)	Doerner, Saunders Attorney for Debtor-in-Possession:	\$ 364.50
(4)	Internal Revenue Service:	\$ 9,058.39
(5)	The F&M Bank & Trust Company of Tulsa, Oklahoma:	\$ 3,297.40

It is recognized that F&IM Bank and Trust Company already has on deposit by Order of this Court, \$5,761.00 in an account under the name of Commercial Metal. Such funds may be transferred and retained by F&M Bank and Trust Company pursuant to this Order. The Clerk should mail the funds of the IRS to the undersigned counsel for the Service.

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Attorneys for Defendant, The F&M Bank & Trust Company of Tulsa, Oklahoma

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Attorney for Plaintiff, Commercial Metal Fabricators, Inc.

Phyllis Jo Gervasio

Trial Attorney, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, DC 20044

Attorney for Defendant, Internal Revenue Services

IT IS SO ORDERED, this 24 day of 9as

HONORABLE DANA L. RASURE,

CHIEF JUDGE

United States Bankruptcy Court